

House Bill 822

By: Representative Freeman of the 140th

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 3 of Title 53 of the Official Code of Georgia Annotated, relating to year's
2 support, so as to provide for certain tax exemptions related to year's support; to repeal
3 conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 **SECTION 1.**

6 Chapter 3 of Title 53 of the Official Code of Georgia Annotated, relating to year's support,
7 is amended by revising Code Section 53-3-4, relating taxes and tax liens, as follows:

8 "53-3-4.

9 In solvent and insolvent estates, all taxes and liens for taxes accrued for years prior to the
10 year of the decedent's death against the real property set apart and against any equity of
11 redemption applicable to the real property set apart shall be divested as if the entire title
12 were included in the year's support. Additionally, as elected in the petition, property taxes
13 and ad valorem taxes relating to motor vehicles accrued in the year of the decedent's death
14 or in the year in which the petition for year's support is filed or, if the petition is filed in
15 the year of the decedent's death, in the year following the filing of the petition, shall be
16 divested if the real property is set apart for year's support."

17 **SECTION 2.**

18 All laws and parts of laws in conflict with this Act are repealed.